- A0875-14 8/84 -

AMERICAN AUTOMOTIVE LEASING ASSOCIATION

ANALYSIS OF COSTS AND RELATED INFORMATION

NON-FINANCE LEASING (CLOSED-END)

YEARS 1984 AND 1983

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COMPARATIVE ANALYSIS OF AVERAGE PER UNIT PER MONTH COSTS

YEARS 1984 AND 1983

| | | | Increase (Decrease) | | |
|---|---|---|---|---|---|
| | 1984 | 1983 | Amount | Percentage | Percentage of Total |
| OPERATING COSTS: | | | | | |
| Depreciation | $206.05 | $173.40 | $32.65 | 18.83% | 85.1% |
| Repairs and maintenance | 33.40 | 33.07 | .33 | 1.00 | .9 |
| Insurance | 16.57 | 13.15 | 3.42 | 26.01 | 8.9 |
| License tags and taxes | 8.90 | 7.93 | .97 | 12.23 | 2.5 |
| Interest | 65.57 | 63.99 | 1.58 | 2.50 | 4.1 |
| Delivery | 1.09 | 1.96 | ( .87) | (44.39 ) | ( 2.3 ) |
| TOTAL OPERATING COSTS | $331.58 | $293.50 | $38.08 | 12.97% | 99.2% |
| General and administrative | 34.94 | 34.63 | .31 | 1.00 | .8 |
| TOTAL COSTS | $366.52 | $328.13 | $38.39 | 11.70% | 100.0% |
| AVERAGE MONTHS IN OPERATION | 29.9 | 30.2 | | | |

## ANALYSIS OF PER UNIT PER MONTH COSTS FOR THE YEAR 1984

| | Depreciation % | Depreciation Amount | Repairs and Maintenance (Page 3) | Insurance (Page 4) | Tags and Taxes (Page 5) | Interest (Page 6) | Delivery | Total Operating Costs | General and Administrative (Page 7) | Total Costs | Average Months in Operation |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Less than 1,000 cars | | | | | | | | | | | |
| A | 2.78 | ($349.34) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | N/A |
| B | 2.50 | 183.40 | ( 8.25) | ( 1.78) | 1.52 | 55.08 | ( .13) | 250.16 | 33.52 | 283.68 | 26.0 |
| C | - | 225.61 | 15.59 | - | 1.52 | 72.58 | .61 | 315.91 | 36.23 | 352.14 | 27.0 |
| D | - | ( 140.40) | ( .93) | N/A | 2.09 | 62.50 | N/A | 205.92 | 34.50 | 240.42 | 36.0 |
| E | 2.50 | 248.00 | ( 5.75) | ( 45.00) | 24.94 | 88.59 | ( 29.34) | 441.62 | ( 100.58) | 542.20 | 36.0 |
| Average costs | | 219.00 | 15.59 | - | 7.52 | 69.69 | .61 | 303.40 | 34.75 | | |
| 1,000 - 1,999 cars | | | | | | | | | | | |
| G | 1.53 | 198.00 | ( 13.39) | - | - | ( 100.09) | 1.08 | 312.56 | 45.91 | 358.47 | 33.0 |
| H | 1.81 | 195.00 | 35.00 | 10.00 | 15.00 | 65.00 | 2.00 | 322.00 | 35.00 | 357.00 | 27.0 |
| I | 2.25 | 206.80 | 43.31 | 15.03 | 11.63 | 72.58 | - | 349.35 | 35.13 | 384.48 | 26.0 |
| Average costs | | 199.93 | 39.16 | 12.52 | 13.32 | 68.79 | 1.54 | 327.97 | 38.68 | | |
| Over 2,000 cars | | | | | | | | | | | |
| K | 2.50 | 222.15 | 37.35 | 15.01 | 2.61 | 53.18 | .44 | 330.74 | 21.92 | 352.66 | 27.0 |
| L | 1.80 | 189.00 | 28.50 | 27.00 | 5.00 | 66.00 | 1.25 | 316.75 | 36.84 | 353.59 | 27.0 |
| M | 2.50 | 273.75 | N/A | N/A | 3.16 | ( 34.19) | .82 | 311.92 | 25.09 | 337.01 | 30.0 |
| N | 1.45 | 169.00 | 44.00 | ( 36.00) | 20.50 | 76.00 | 2.00 | 347.50 | 49.00 | 396.50 | 30.0 |
| O | 2.02 | 189.86 | 30.07 | 16.65 | 9.90 | 55.89 | .49 | 302.86 | 47.40 | 350.26 | 30.0 |
| P | Varies | 172.06 | 33.41 | 15.71 | - | 53.84 | - | 275.02 | 18.70 | 293.72 | 34.0 |
| Average costs | | 202.64 | 34.67 | 18.59 | 8.23 | 60.98 | 1.00 | 314.31 | 33.16 | | |
| Combined average costs | | 206.05 | 33.40 | 16.57 | 8.90 | 65.57 | 1.09 | 331.58 | 34.94 | 366.52 | 29.9 |

## REPAIRS AND MAINTENANCE

| | Mech. Repairs and Maint. | Lube (Oil and Grease) | Tires | Adm. Salaries | Free Loaner | Total | Maint. Cap or Budget | Limit Tires # | | Non-Auth. Repair Limit | Miles Limit | Miles Annual | Average Annual Mileage | Composition of Fleets: Full Maintenance % | Composition of Fleets: Non-Maintenance % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Less than 1,000 cars** | | | | | | | | | | | | | | | |
| A | $ - | $ - | $ - | $ - | $ - | $ N.A. | - | - | - | $ - | Yes | 15,000 | - | 0.0 | 100.0 |
| B | ( .95) | - | - | 2.86 | 4.44 | ( 8.25) | Yes | - | - | - | Yes | 20,000 | 40,000 | 0.0 | 100.0 |
| C | - | - | - | - | - | 15.59 | Yes | No | - | 25.00 | Yes | Varies | 55,000 | 28.0 | 72.0 |
| D | ( .90) | ( .03) | - | - | - | ( .93) | No | Yes | 0 | N/A | Yes | Varies | 15,000 | .5 | 99.5 |
| E | - | - | - | - | ( 5.75) | ( 5.75) | No | - | - | N/A | Yes | 18,000 | 18,000 | .0 | 100.0 |
| **1,000 - 1,999 cars** | | | | | | | | | | | | | | | |
| G | 11.77 | ( .49) | ( .98) | N/A | ( .15) | ( 13.39) | No | Yes | 2 | 50.00 | Yes | 17,000 | 13,000 | 28.0 | 72.0 |
| H | 27.00 | - | 8.00 | - | - | 35.00 | Yes | No | - | 25.00 | Yes | Varies | 25,000 | 29.0 | 71.0 |
| I | 32.97 | - | 6.28 | 2.80 | 1.26 | 43.31 | No | Yes | 3 | 50.00 | Yes | Varies | 24,938 | 41.0 | 59.0 |
| **Over 2,000 cars** | | | | | | | | | | | | | | | |
| K | 32.51 | - | 3.31 | 1.53 | - | 37.35 | No | Yes | 0 | 50.00 | Yes | 24,000 | 58,000 | 50.0 | 50.0 |
| L | 18.00 | - | 6.50 | 4.00 | - | 28.50 | No | Yes | 2 | 25.00 | Yes | 20,000 | 47,000 | 60.0 | 40.0 |
| M | N/A | - | - | - | - | N/A | No | N/A | - | N/A | Yes | 20,000 | 35,000 | 0.0 | 100.0 |
| N | 23.00 | 5.00 | ( 14.00) | 2.00 | - | 44.00 | Yes | Yes | 9 | 50.00 | Yes | 25,000 | 50,000 | 10.0 | 90.0 |
| O | - | - | - | - | - | 30.07 | No | Yes | Varies | 40.00 | Yes | Varies | 17,000 | 54.0 | 46.0 |
| P | 21.54 | 2.69 | 7.12 | 2.06 | - | 33.41 | No | Yes | Varies | 35.00 | Yes | Varies | 56,000 | 9.0 | 91.0 |
| **Average costs - 1984** | 23.83 | 3.85 | 6.24 | 2.54 | 2.85 | 33.40 | | | | | | | | | |
| **Average costs - 1983** | 24.94 | 2.53 | 7.32 | 3.34 | 1.86 | 33.07 | | | | | | | | | |

## INSURANCE-COLLISION AND COMPREHENSIVE (C&C) AND UMBRELLA LIABILITY

| | Per Unit Per Month Costs | | | | | | | | Charge Back - Deductibles | | PL & PD Insurance Available | Umbrella Liab. Coverage |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross C&C Costs | Less Recoveries | Net C&C Costs | Add Insurance Salaries | Total C&C Costs | Add Umbrella Liability | Total Costs | Self Insured | | Amount | | |
| **Less than 1,000 cars** | | | | | | | | | | | | |
| A | $ N/A | $ - | $ N/A | $N/A | $ N/A | $N/A | $ N/A | - | - | $ - | No | - |
| B | - | - | - | - | - | - | ( 1.78) | No | Yes | 250 | No | - |
| C | - | - | - | - | - | - | - | No | Yes | - | Yes | 3 Million |
| D | - | - | - | - | - | - | N/A | - | - | - | - | - |
| E | ( 45.00) | - | ( 45.00) | - | ( 45.00) | - | ( 45.00) | No | Yes | 250 | Yes | N/A |
| **1,000 - 1,999 cars** | | | | | | | | | | | | |
| G | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | No | - |
| H | - | - | - | - | - | - | 10.00 | Yes | Yes | 300 | Yes | 1 to 5 Million |
| I | 32.34 | 20.19 | 12.15 | 2.88 | 15.03 | - | 15.03 | Yes | Yes | 250 | Yes | N/A |
| **Over 2,000 cars** | | | | | | | | | | | | |
| K | - | - | 13.46 | 1.55 | 15.01 | - | 15.01 | - | Yes | 250 | No | 500,000 to 25M |
| L | 32.00 | 10.00 | 22.00 | 5.00 | 27.00 | - | 27.00 | Yes | Yes | 250 | Yes | - |
| M | - | - | - | - | - | - | N/A | - | No | - | No | - |
| N | - | - | ( 28.00) | 5.00 | ( 33.00) | 3.00 | ( 36.00) | No | - | - | Yes | 2 Million |
| O | - | - | 14.64 | 1.74 | 16.38 | .27 | 16.65 | Yes | - | - | Yes | To 20 Million |
| P | 12.46 | 2.24 | 10.22 | 5.22 | 15.44 | .27 | 15.71 | Yes | Yes | 250 | Yes | 6 Million/Unit |
| **Average costs - 1984** | 25.60 | 10.81 | 14.49 | 3.57 | 17.77 | 1.18 | 16.57 | | | | | |
| **Average costs - 1983** | 16.96 | 12.86 | 11.82 | 1.63 | 13.12 | 1.26 | 13.15 | | | | | |

## LICENSE TAGS, STATE AND LOCAL TAXES

| | Per Unit Per Month Costs | | | Charge Back Taxes to Lessees |
|---|---|---|---|---|
| | Total | License Tags | State and Local Taxes | |
| Less than 1,000 cars | | | | |
| A | $ - | $ - | $ - | All |
| B | 1.52 | - | - | All |
| C | 1.52 | 1.52 | - | Varies |
| D | 2.09 | 2.09 | - | All |
| E | 24.94 | 3.00 | 21.94 | All |
| 1,000 - 1,999 cars | | | | |
| G | - | - | - | All |
| H | 15.00 | 2.00 | 13.00 | Portion |
| I | 11.63 | 4.39 | 7.24 | All |
| Over 2,000 cars | | | | |
| K | 2.61 | - | - | Portion |
| L | 5.00 | 5.00 | - | All |
| M | 3.16 | - | 3.16 | Portion |
| N | 20.50 | 5.50 | 15.00 | All |
| O | 9.90 | 2.30 | 7.60 | None |
| P | - | - | - | All |
| Average costs - 1984 | 8.90 | 3.23 | 11.32 | |
| Average costs - 1983 | 7.93 | 3.38 | 11.49 | |

## INTEREST EXPENSE

| | Per Unit Per Month Costs | Percentage of Car Cost Financed | Average Monthly Loan Amortization % | Average Simple Interest Rate % | Percentage Over Prime Rate | Compensating Balance Required | % of Loan Balance | Loan Commitment Fee Required |
|---|---|---|---|---|---|---|---|---|
| **Less than 1,000 cars** | | | | | | | | |
| A | $ - | - % | - % | - % | - | - | - | - |
| B | 55.08 | 100.0 | 2.25 | 12.00 | 1/4 | No | - | No |
| C | 72.58 | 100.0 | 2.00 | - | 1/4 - 1.72 | No | - | No |
| D | 62.50 | 100.0 | 2.00 | - | 1/2 | No | - | No |
| E | 88.59 | 100.0 | 2.50 | 13.00 | 1/2 | No | - | No |
| **1,000 - 1,999 cars** | | | | | | | | |
| G | ( 100.09) | 10.1 | 1.60 | 15.30 | 1 - 1-1/4 | No | - | No |
| H | 65.00 | 100.0 | 2.00 | 12.81 | 1/2 | No | - | No |
| I | 72.58 | 100.0 | 2.25 | 12.00 | 1/2 | No | - | No |
| **Over 2,000 cars** | | | | | | | | |
| K | 53.18 | 100.0 | 2.00 | 11.25 | - | No | - | No |
| L | 66.00 | 95.0 | 2.00 | 13.00 | 8/10 | No | - | No |
| M | ( 34.19) | 100.0 | N/A | 12.18 | N/A | No | - | No |
| N | 76.00 | - | 1.75 | 12.00 | 1/4 - 1 | No | - | No |
| O | 55.89 | 100.0 | 2.11 | 14.20 | 0 - 1 | No | - | No |
| P | 53.84 | 100.0 | Varies | - | 3/4 to 1.0 | Varies | - | Varies |
| **Averages - 1984** | 65.57 | 99.67 | 2.04 | 12.77 | .53 | | | |
| **Averages - 1983** | 63.99 | 94.33 | 2.06 | 13.47 | .72 | | | |

## GENERAL AND ADMINISTRATIVE EXPENSES
## PER UNIT PER MONTH COSTS

| | Total | Principal(s) Salary | Advertising | Travel & Promotion | Telephone & Telegraph | Rent & Occupancy | Office Supplies & Expense | Data Processing | Professional Fees | Administrative Salaries | Sales Salaries | Taxes | Insurance | Other |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Less than 1,000 cars | | | | | | | | | | | | | | |
| A | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| B | 33.52 | - | 7.16 | 1.02 | 1.24 | - | 1.15 | - | 1.05 | 13.95 | 3.93 | 2.40 | - | 1.62 |
| C | 36.23 | - | 4.26 | 1.29 | 1.57 | .85 | 2.06 | .94 | 1.56 | 11.38 | 11.32 | - | 1.00 | - |
| D | 34.50 | 15.24 | 3.13 | 1.32 | ( .23) | .62 | 1.40 | - | 3.11 | - | 8.13 | 1.32 | - | - |
| E | ( 100.58) | .71 | 21.09 | 2.90 | 2.44 | 13.71 | 2.08 | - | .73 | 7.69 | 37.65 | 5.59 | - | 5.99 |
| 1,000 - 1,999 cars | | | | | | | | | | | | | | |
| G | 45.91 | - | 2.46 | .32 | 1.63 | 4.38 | .84 | 2.85 | - | 4.03 | 18.25 | - | - | 11.15 |
| H | 35.00 | - | 1.00 | - | 2.00 | 3.00 | 1.00 | 1.00 | 1.00 | 10.00 | 7.00 | 3.00 | 4.00 | 2.00 |
| I | 35.13 | N/A | 3.43 | 2.97 | 1.12 | 5.35 | 1.95 | .69 | .94 | 6.45 | 5.05 | 2.43 | 3.60 | 1.15 |
| Over 2,000 cars | | | | | | | | | | | | | | |
| K | 21.92 | .96 | .33 | .79 | 1.19 | .71 | 3.82 | - | 1.02 | 8.62 | 1.98 | - | .02 | 2.48 |
| L | 36.84 | 2.00 | .63 | 1.87 | 2.00 | 3.16 | 1.18 | 1.00 | .78 | 10.00 | 9.29 | 3.77 | 1.16 | - |
| M | 25.09 | N/A | 1.60 | 1.61 | 1.17 | 2.56 | 1.13 | .74 | .46 | - | 14.81 | .39 | .31 | .31 |
| N | 49.00 | 5.60 | .70 | 2.16 | 2.35 | 1.00 | 2.75 | - | .65 | 12.90 | 7.00 | - | - | 13.89 |
| O | 47.40 | 1.15 | 3.22 | 1.34 | 2.55 | 6.29 | 2.83 | 1.97 | .75 | 9.69 | 12.63 | .47 | 1.60 | 2.91 |
| P | 18.70 | 1.44 | .51 | .88 | .80 | 1.07 | .80 | .79 | .15 | 6.02 | 3.42 | .09 | .17 | 2.56 |
| Average costs - 1984 | 34.94 | | | | | | | | | | | | | |
| Average costs - 1983 | 34.63 | | | | | | | | | | | | | |

## COMPOSITION OF FLEETS

| | Model Sizes | | | Air Conditioning % | Chevrolet % | Ford % | Chrysler Corp. % | Pontiac % | Oldsmobile % | Buick % | Cadillac % | Foreign % | Lincoln Mercury % | Other % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Standard % | Intermediate % | Compact % | | | | | | | | | | | |
| A | 38 | 47 | 15 | 100 | - | 23.0 | 8.0 | - | 8.0 | 8.0 | - | 30.0 | 23.0 | - |
| B | 39 | 41 | 20 | 99 | 42 | 2.0 | 1.0 | 3.0 | 18.0 | 14.0 | 3.0 | 15.0 | - | 2.0 |
| C | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| D | 5 | 65 | 30 | 80 | 6 | 1.0 | 2.0 | 1.0 | 6.0 | 54.0 | 1.0 | 28.0 | 1.0 | - |
| E | 5 | 35 | 60 | 97 | 25 | 3.0 | 2.0 | - | - | 60.0 | - | 10.0 | - | - |
| G | - | - | - | - | 69* | 5.0 | 6.0 | - | - | - | - | 20.0 | - | - |
| H | 16 | 76 | 8 | 88 | 25 | 31.0 | 12.0 | 2.0 | 10.0 | 8.0 | 1.0 | 4.0 | 6.0 | 1.0 |
| I | 9 | 91 | - | 100 | 20 | 12.0 | 11.0 | 15.0 | 21.0 | 13.0 | - | 1.0 | - | 7.0 |
| K | 13 | 66 | 21 | - | 27 | 3.9 | 1.0 | 25.2 | 22.5 | 18.9 | .5 | .5 | .4 | .1 |
| L | 22 | 54 | 24 | 100 | 23.0 | 15.0 | 3.0 | 6.0 | 24.0 | 15.0 | 1.0 | 12.0 | 1.0 | - |
| M | 26 | 47 | 27 | 90 | 27.0 | 21.0 | 10.0 | 5.0 | 17.0 | 12.0 | 1.0 | 3.0 | 4.0 | - |
| N | 15 | 50 | 35 | 99 | 25.0 | 4.0 | 13.0 | 1.0 | 15.0 | 12.0 | - | 25.0 | - | - |
| O | 24 | 56 | 20 | 99 | 27.5 | 14.6 | 4.8 | 3.1 | 21.7 | 9.8 | 2.5 | 11.9 | 1.3 | 2.8 |
| P | 21 | 53 | 26 | 99 | 22.3 | 31.0 | 10.0 | 3.1 | 8.0 | 8.0 | 1.2 | .6 | 3.4 | 12.4 |
| Averages - 1984 | 19 | 57 | 24 | 96 | 26.0 | 13.0 | 6.0 | 5.0 | 13.0 | 18.0 | 1.0 | 13.0 | 3.0 | 2.0 |
| Averages - 1983 | 23 | 53 | 24 | 96 | 31.0 | 12.0 | 6.0 | 7.0 | 20.0 | 10.0 | 2.0 | 8.0 | Included Other | 4.0 |

* Did not break down General Motors vehicles by make.

## TYPE OF CUSTOMER

| | Percentages of Fleets | | | |
|---|---|---|---|---|
| | | Fleets of: | | |
| | Individuals | 2 to 20 | 21 to 100 | Over 100 |
| A | 100 | - | - | - |
| B | 80 | 20 | - | - |
| C | - | - | - | - |
| D | 76 | 24 | - | - |
| E | 75 | 24 | 1 | - |
| G | 67 | 25 | 6 | 2 |
| H | 20 | 70 | 10 | - |
| I | 5 | 28 | 29 | 38 |
| K | - | 1 | 19 | 80 |
| L | 30 | 40 | 25 | 5 |
| M | 5 | 24 | 18 | 53 |
| N | - | 60 | 32 | 8 |
| O | 78 | 15 | 6 | 1 |
| P | 1 | 2 | 15 | 82 |

## USED CAR DISPOSITION

| | Reconditioning Prior to Sale | | | Used Cars Disposed Through | | | | | | Location Where Cars are Sold | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | New Car Dealers | | Used Car Dealers | | Lessees and Their Employees | | | |
| | | % of Cars Reconditioned | Average Amount | Sales % | Trade % | % | Auctions % | % | Retail % | On the Road % | Home Office % |
| A | No | - | - | N/A | - | - | - | - | - | N/A | - |
| B | - | - | - | - | - | 90 | - | - | 10 | - | 100 |
| C | - | - | - | - | - | - | - | - | - | - | - |
| D | No | - | - | 20 | - | 50 | 10 | 20 | - | 5 | 95 |
| E | Yes | 70 | 226.57 | 50 | - | 50 | - | - | - | - | 100 |
| G | No | - | - | 28 | - | 14 | - | - | 58 | 3 | 97 |
| H | Yes | 60 | 250.00 | 2 | - | 28 | 45 | 25 | - | 30 | 70 |
| I | Yes | 15 | 260.00 | - | - | 30 | 31 | 26 | 13 | - | - |
| K | No | - | - | - | - | 53 | 2 | 45 | - | 97 | 3 |
| L | Yes | 20 | 300.00 | - | - | 50 | 20 | 20 | 10 | 60 | 40 |
| M | No | - | - | - | - | 74 | - | 26 | - | 26 | 74 |
| N | Yes | 60 | 370.00 | - | - | 35 | 50 | 15 | - | 20 | 80 |
| O | Yes | 14 | 522.00 | 1 | - | 55 | 1 | 24 | 19 | 18 | 82 |
| P | Yes | 16 | 170.00 | 2 | - | 26 | 34 | 28 | 10 | 87 | 13 |
| Averages - 1984 | - | - | - | 9 | - | 46 | 16 | 19 | 10 | 31 | 69 |
| Averages - 1983 | - | - | - | 6 | - | 52 | 10 | 14 | 18 | 23 | 77 |

## LEASING AND RENTAL ACTIVITIES

| | Percentage Growth in Past Year | Finance Leasing % | Daily Car Rental | Daily Truck Rental | Long-Term Truck Leasing | Fleet Management | Non-Automotive Equipment Leasing | | | Own or Affiliation With New Car Dealership |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | By Choice | Accommodation | |
| A | – | Yes – | No | No | Yes | No | Yes | Yes | – | – |
| B | 19.0 | Yes 5 | Yes | No | Yes | No | No | – | – | Yes |
| C | 4.0 | Yes 55 | Yes | No | No | No | Yes | – | Yes | Yes |
| D | 3.0 | Yes 51 | No | No | Yes | No | Yes | Yes | – | Yes |
| E | 27.0 | No – | Yes | Yes | No | No | No | – | – | Yes |
| G | ( 8.70) | Yes 36 | No | No | No | No | No | – | – | Yes |
| H | 27.0 | Yes 71 | Yes | Yes | Yes | Yes | Yes | Yes | – | Yes |
| I | 8.2 | Yes 27 | Yes | No | No | Yes | No | – | – | No |
| K | 12.5 | Yes 50 | No | No | No | Yes | Yes | – | Yes | Yes |
| L | 16.0 | Yes 60 | No | No | Yes | Yes | No | – | – | Yes |
| M | 32.0 | Yes 86 | Yes | Yes | Yes | Yes | Yes | Yes | – | No |
| N | 51.0 | Yes 30 | No | No | No | No | Yes | Yes | – | No |
| O | 18.2 | Yes 64 | Yes | No | Yes | Yes | No | – | – | Yes |
| P | 6.5 | Yes 92 | No | No | Yes | Yes | Yes | Yes | – | Yes |

## RECORD KEEPING METHODS

| | Non-Mechanical (Done by Hand) | Mechanical (Non-Electronic Machinery) | Electronic System-Computer Service Bureau | Electronic System-Computer Own Installation |
|---|---|---|---|---|
| **Less than 1,000 cars** | | | | |
| A | - | - | - | X |
| B | - | - | - | X |
| C | - | - | - | - |
| D | - | - | - | X |
| E | X | - | - | - |
| **1,000 - 1,999 cars** | | | | |
| G | - | - | X | - |
| H | - | - | X | - |
| I | - | - | - | X |
| **Over 2,000 cars** | | | | |
| K | - | - | - | X |
| L | - | - | - | X |
| M | - | - | - | X |
| N | - | - | - | X |
| O | - | - | - | X |
| P | - | - | - | X |